

## **Work-Lifestyle Choices in Professional Accountancy Firms: The Road to Partnership**

**Elizabeth Gammie**

*Aberdeen Business School, Robert Gordon University,  
Aberdeen, Scotland, United Kingdom  
e.gammie@rgu.ac.uk*

**Kathleen Herbohn**

*UQ Business School, The University of Queensland,  
St Lucia Qld 4072 Australia  
k.herbohn@business.uq.edu.au*

**Rosalind Whiting**

*Department of Accountancy and Finance,  
University of Otago,  
Dunedin, New Zealand.  
r.whiting@otago.ac.nz*

### **ABSTRACT**

Using equality feminism and difference feminism, this study investigates the career-lifestyle choices of women accountants, particularly around pregnancy and motherhood, as an explanation for their under-representation within partnership tables of large professional accountancy firms. Data are collected from 14 semi-structured interviews with partners (as those in power), and 16 semi-structured interviews with female senior managers and directors (as potential partnership candidates) in firms located in the United Kingdom, Australia and New Zealand. We find evidence that through their career choices, women articulate distinct preferences regarding the prioritisation of work and family activities consistent with Hakim's (2000, 2004, 2006, 2008) work-centred, adaptive and home-centred preferences types. Specifically, women at senior manager and director levels exercise personal choice in staying on the partnership track (dominated by work-centred women), or moving to the 'mummy track' (dominated by adaptive women). In part, this finding assists in explaining the vertical segregation of women at partner level. However, while authentic choice may lead adaptive women to the 'mummy track', a consequence is their potential exclusion from partnership due to structural constraints surrounding such family friendly policies. Whilst it is confronting to suggest that family friendly policies do not result in gender equality at the partnership level, in a similar vein to Gallhofer et al. (2011), our analysis suggests that such policies empower women to achieve an adaptive work-lifestyle balance if they so desire.

**Keywords:** work-lifestyle balance, partner, women, preference theory, feminism.

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## 1. Introduction

It has long been recognised that women are underrepresented within senior ranks of professional accountancy firms. Recent evidence suggests that while the level at which the vertical segregation of women operates has risen, there still remains a blocking point at partner (Gammie et al., 2007; Dambrin and Lambert, 2008, Whiting et al., 2011). A key issue in the career advancement of women is the impact of pregnancy and then parenting on progression (Dambrin and Lambert, 2008; Haynes, 2007a,b; Windsor and Auyeung, 2006; Whiting, 2004; Alvesson and Due Billing, 1997; Anderson et al., 1994). Professional accountancy firms in most developed countries, or at the very least the Big Four firms, are outwardly responsive to this issue. Many highly publicised initiatives have been launched to integrate and retain women at every stage of their life.<sup>1</sup> Central to the issue of parenthood and career progression is the notion of facilitating a work-lifestyle balance.<sup>2</sup> Work-lifestyle balance is a means of balancing work and the rest of life (Guest, 2002), thereby assisting people to find a rhythm to combine work with other responsibilities or aspirations (MacInnes, 2005), hence minimising role conflict (Clark, 2000).

Despite the initiatives of large professional accountancy firms, there is continuing evidence that women who are parents leave professional accountancy (Gammie and Gammie, 1997; Gatland, 2000; Anderson-Gough et al., 2001; Haythornthwaite, 2003; Laufer, 2005; Fox, 2007); experience delayed partnership (Heilman, 2001; Kottke and Agars, 2005; Uhlmann and Cohen, 2005; Anderson-Gough et al., 2005; Kumra and Vinnicombe, 2008); or join the so-called ‘mummy track’ effectively stopping their career advancement to partner (Khalifa, 2004; Laufer,

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<sup>1</sup> For example, the U.S. KPMG web site notes 14 external awards received for its initiatives to retain and advance women ([www.kpmg.com](http://www.kpmg.com) (accessed 17/01/2013)). These awards range from making the Top 10 Working Mothers list of companies to making the National Association for Female Executives Top 50 companies.

<sup>2</sup> Similar to Gallhofer et al. (2011), we view the term ‘work-life balance’ as problematic since it does not recognise that it is a multi-dimensional concept. In contrast, the term ‘work-lifestyle balance’ recognises the whole person ‘and that work and family flow from one source, a personal life with a purpose (Clutterbuck, 2003; Hacker and Doolan, 2003)’ (Gallhofer et al., 2011, p. 441).

2005; Gammie et al., 2007; Chafetz, 1997; Dambrin and Lambert, 2008a). The aim of this paper is to investigate accountants' career-lifestyle choices, and their progression to partner in large professional accountancy firms using the lenses of equality feminism and difference feminism (Crompton and Harris, 1998). The objective is to identify the forces shaping these choices (e.g. preferences, structural constraints), particularly around pregnancy and parenthood, and their link to career progression. We analyse data from 30 semi-structured interviews with male and female partners (14 interviewees) and female senior managers or directors (16 interviewees) to consider two contrasting views. Are women's preferences regarding children and family life activities in deference to employment activities the principle determinant of work-lifestyle choices (Hakim, 2000)? Alternatively, are women compelled to make particular work-lifestyle choices such as opting out of the partnership track because structural obstacles within society and professional accountancy firms render it difficult to be a mother, have a senior career and achieve a desired work-lifestyle balance within the professional accountancy firm environment (Dambrin and Lambert, 2008a)?

This study is the first investigation of women's priorities in the context of their career progression to partner. We contribute to the literature by extending the traditional research on the career progression (or lack thereof) of women in professional accountancy firms beyond the focus on structural constraints to advancement. Unlike extant literature, this paper investigates the interplay between preferences *and* structural barriers in explaining women's work-lifestyle choices, and ultimately their career advancement to partner.

Our study is related to, but differs from Gallhofer et al. (2011). Gallhofer et al. (2011) sought to understand the impact of preferences and structural constraints on the work-lifestyle choices of female members of the Institute of Chartered Accountants of Scotland (ICAS) via a questionnaire and 14 follow-up interviews with female members who were mothers. The participants were drawn from a wide range of employer organisations and were employed at various organisational levels. In contrast, we examine the work-lifestyle choices of women accountants at the level of senior manager and director in large professional accountancy firms as a possible explanation for the vertical segregation of women. This refined focus allows more detailed insights into women's career-lifestyle choices at a time when these choices

have significant consequences for potential partner candidates who are also likely to have substantial family commitments. Our study also extends the work of Gallhofer et al. (2011) by giving a voice to both mothers and non-mothers. While there is little dissent in the literature on the impact of motherhood on women's lifestyle choices (e.g. Laufer, 2005; Gammie et al., 2007; Chafetz, 1997; Dambrin and Lambert, 2008; Gallhofer et al., 2011), it is of interest to understand whether it is motherhood that underpins the gender disparity at the partnership table in professional accountancy firms.

Additionally, we consider the perceived choices of women as articulated by partners in professional accountancy firms. This allows comparisons between the views of those in power (i.e. partners) about what choices they perceive women make against women's actual choices as expressed by potential women partner candidates (i.e. senior managers and directors). Areas of consensus and dissent can therefore be highlighted, providing further insights into the role of structural constraints and preferences in shaping women's work-lifestyle choices. Lastly, we collect data from multiple sources, both within firms (e.g. those who have made partner and likely candidates for partner) and across countries (e.g. Australia, New Zealand and the United Kingdom). This allows data triangulation and the exploration of common themes and/or gaps in perceptions. It also allows testing of the different theoretical strands of feminist theory in different geographical locations as advocated by Gallhofer et al., (2011).

The paper is organised as follows. Section two contains an overview of the literature and theory development, the methods are outlined in section three, and results are presented in section four. Concluding comments follows.

## **2. Literature and theory development**

Despite the accountancy profession becoming increasingly feminised (Ciancanelli et al., 1990; ICAS 2006; POB, 2011), with gender parity predicted in the next 15 to 20 years (Gallhofer et al., 2011) professional accountancy firms have been widely criticised for failing to promote women to the higher levels of their organisational structures (*inter alia* Fisher, 2006; Perry, 2006; Bilimoria and Piderit, 2007; Gammie et al., 2007). Whilst the level at which vertical segregation operates has risen, there still remains a blocking point at partner level (Dambrin and Lambert,

2008a). This is evident from recent Institute of Chartered Accountants in Scotland (ICAS) statistics (pers. comm.. ICAS, 2011), which show that only 17 per cent of partners in professional accountancy firms are female. A similar situation arises in Australia, whereby a 2011-2012 BRW survey of the top 100 professional accounting firms by revenue revealed that only 11.5 per cent of equity partners (i.e. 277 out of 2404) were women (Khadem, 2012); and New Zealand where 20 per cent of the New Zealand Institute of Chartered Accountants (NZICA) CA's in senior management positions are women (pers. comm.. NZICA, 2009). This gender inequality is exacerbated within the Big 4 where females make up between 13 to 18 per cent of the partnership pool, thus providing some evidence that gender inequity at the partnership table remains greater within this environment (Gammie et al., 2007; Hambly, 2012).

Two key theoretical positions can be identified in the literature to explain this inequity, namely; equality feminism and difference feminism (Crompton and Harris, 1998). The first, drawing from equality feminism, emphasises the continuing structural constraints, both at an organisational and societal level, on women's employment opportunities which persist despite the removal of historical and formal barriers (Westcott and Seiler, 1986; Kirkham, 1992; Roberts and Coutts, 1992). These organisational structural constraints are of particular relevance to the accounting profession as there is little dissent in the literature that professional accountancy firms remain inherently gendered. For example, researchers have documented gender-based inequity in partnership promotion decisions (Grey, 1998; Smithson et al., 2004; Anderson-Gough et al., 2005; Gammie et al., 2007; Kumra and Vinnicombe, 2008; Whiting, 2008a; Kornberger et al., 2010; Gallhofer et al., 2011), and even sanctions for pregnancy, parenthood (Dambrin and Lambert, 2008a), taking career breaks and engaging in flexible working practices (Bernadi, 1998; Mavin, 2000; Almer et al., 2003; Frank and Lowe, 2003; Johnson et al., 2008).

In addition, it is important to emphasise here the difference between gender and sex. The societal constraints are also relevant as whilst sex is a biological concept that divides humans into male and female (West and Zimmerman, 1991; Bristor and Fischer, 1993; Maynard, 1999; Giddens, 2006) gender is a social construct (Acker, 1991; West and Zimmerman, 1991; Bristor and Fischer, 1993; Unger and Crawford, 1996; Maynard, 1999; Giddens, 2006) which regards the notions of masculinity and femininity (Giddens, 2006) and may vary over time (Ely, 1995; Maynard, 1999; Talja

et al., 2005). Consequently how gender is constructed and perpetuated in society influences the roles that people adopt (Walby, 1997; Bruni et al., 2005). Since the rise of industrialisation, the societal expectation of men has been to care for others by sharing the rewards of their independent achievement, whereas, women have been expected to seek personal development by caring for others (Agger, 1998; Gerson, 2002; Smithson and Stokoe, 2005). Indeed 'in almost every culture, women bear the primary responsibility for child care and domestic work, while men have traditionally borne responsibility for providing the family livelihood' (Giddens, 2006, p. 467). However despite evidence of societal, educational and economic changes which should have diminished some of the barriers that have prevented progress and resulted in an increase in working mothers (Risman and Johnson-Sumerford, 1998; Rose, 1998; McPherson, 2005; ONS, 2005) men's careers continue to be prioritised over that of their wives (Hardrill, 2002) and women continue to maintain stereotypes relating to the gendered division of household and family caring roles (Barker and Monks, 1998; Anderson-Gough et al., 2005; Gammie et al., 2007; Whiting, 2008a). Thus for women, the home and life spheres interpenetrate, each conditioning the other (Jenkins, 2004) and women continue to face the issue of balancing the seemingly incompatible demands of their paid and parental work (Runté and Mills, 2004).

The second theoretical position, drawing from difference feminism, suggests that occupational segregation arises due to the choices made by different types of women (Crompton and Harris, 1998). Within this sphere Hakim's preference theory proposes that in prosperous modern societies, women's preferences become a central determinant of life choices. That is, women have the ability to choose between being home-centred (prioritise family life and children), adaptive (combine both but not totally committed to career) and work-centred (committed to work and competitive activities in the public sphere) (Hakim, 1998, 2000, 2003, 2004, 2006 and 2008). Whilst Hakim recognises that social-structural and the economic environment still constrain women's choices to some extent, she advocates that social structural factors are of declining importance (Hakim, 2008). Hence, both men and women have the freedom to choose their own biography, values and lifestyle, making their own decisions as there are no longer universal certainties, collectively agreed conventions or fixed models of the good life (ibid). This qualitative new scenario for women has been afforded by five separate but related societal changes, namely; the contraceptive

revolution, the equal opportunities revolution, the expansion of white collar occupations, which are more attractive to women than most blue collar occupations, the creation of jobs for secondary earners who do not want to give priority to paid work at the expense of other life interests, and the increasing importance of attitudes, values and personal preferences in the life-style choices of affluent modern societies (Hakim, 2000).

Specifically, a central tenet of preference theory is that women are heterogeneous in their preferences and priorities in the conflict between family and employment, and in the current environment women are also heterogeneous in their employment patterns and histories (Hakim, 2000). Hakim (2000, 2004) subsequently identifies that once genuine choices are open to women, they choose between three different lifestyles, home-centred, work-centred or adaptive which are set out as sociological ideal-types. Kirby (2003) provided further support for preference theory by articulating that most women with partners regard themselves as secondary earners once they have family responsibilities. Also in support of preference theory, Gallhofer et al., (2011) found that a large group of mothers prefer to work part-time rather than full-time and their work-lifestyle was based on a preference for combining motherhood and employment rather than structural constraints which had prevented them from working full-time. The ability of women to choose is, however, contested in the literature, as is the nature of Hakim's classification of women into the three sociological ideal-types.

In terms of the ability to choose, Crompton et al. (2003) suggested that whilst women do indeed take most of the responsibility for childcare, this so-called choice has been tempered by a lack of alternatives. Thus, women's choices are structured by care networks (Tomlinson, 2006). Gammie et al., (2007) however, provided data which suggests that childcare patterns adopted by professional accountants have altered through the expansion of nursery provision in the UK and hence any restriction posed by an inability to find suitable childcare may have diminished. Other researchers have emphasised that it is the stereotypical gender role, deeply embedded in taken-for-granted organisational practices and structures, which drives the choice of lifestyle for women (Jenkins, 2004; Dick and Hyde, 2006). Until these gendered roles are destroyed and new perceived roles of equal parental responsibility are created, women may be coerced into their lifestyle group (Jenkins, 2004).

In terms of Hakim's structure, critics have questioned the static nature of the adaptive label.<sup>3</sup> This category accommodates 'the great majority of women who transfer to part-time work after they have children...who seek to devote as much time and effort to their family work as to their paid jobs' (Hakim, 2008, p. 209). For example, women's orientations to work and careers fluctuate, thus women alternate between part-time and full-time work dependent on lifestyle constraints experienced at different times in their life span (Tomlinson, 2006). Gallhofer et al., (2011) also question the classification of women into the three broad categories, highlighting that the professional accountants in their study were not easily classified and this was particularly the case if full-time working was taken as a proxy for work-centred women. However, Hakim (2003) in her national distribution analysis<sup>4</sup> indicated that only 24 per cent of women in full-time work in countries such as Britain were in fact work-centred, with the majority, 62 per cent, categorised as adaptive and 14 per cent as family-centred. Therefore categorising women based purely on their work orientation is not appropriate.

A final significant point to note is that Gallhofer et al., (2011) posit that preference theory is not a universal theory, but rather a situated theory. That is, preferences are expressed in a context, and that different contextual constraints shape the possibilities that women have to express their preferences via work-lifestyle choices. Thus:

*neither an emphasis on structural constraints, nor an emphasis on preferences, can provide a holistic picture of the complexities involved in a woman's work-lifestyle choices. Rather than seeing structural constraints and preferences as a dichotomy, there should be recognition of the specific interrelationship between structural constraints and individual preferences. (Gallhofer et al., 2011, pp. 448-9).*

### **3. Research Design**

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<sup>3</sup> Women who prefer to combine employment and family work without giving a fixed priority to either.

<sup>4</sup> Hakim's analysis is based on national surveys in Britain and Spain (Hakim, 2002, 2003), as well as using existing survey data for several other modern economies such as Belgium, Germany, Sweden, Japan and the Czech Republic.



A qualitative approach based on semi-structured interviews with women senior manager and directors, and men and women partners is used. This approach is most appropriate because it enables individuals to explore their own or observed career-lifestyle choices that result from the complex interplay between priorities and structural constraints. It is important to allow participants the latitude to speak out about their experiences because our aim is to uncover the forces that shape the work-lifestyle choices of women who are senior managers or directors in large professional accountancy firms.

### ***3.1 Data Collection***

In order to access detailed descriptions of experiences, decisions, perceptions and reasons, data were collected from 30 in-depth interviews, which were all recorded with the interviewees' permission and transcribed verbatim. The interviews were conducted in two stages with first 14 partners (as those in power), and second 16 female senior managers and directors (as potential candidates for partnership) in large professional accountancy firms located in the United Kingdom, Australia and New Zealand. Large professional accountancy firms are defined as Big 4 firm or large tier two firms with greater than 10 partners.

The first stage of interviews was undertaken in 2010 as part of a larger project on career progression to partner. Interviewees were selected from partners who completed an on-line experimental questionnaire, in order to give a range of locations, different types of firms and both genders.<sup>5</sup> Further details of interviewee recruitment are provided in Whiting et al. (2012). In total, 14 interviews were conducted with partners from large professional accountancy firms, with 12 face-to-face and two telephone interviews. The sample composition was as follows:

- New Zealand – four male partners (2 Big 4 firms and 2 large firms), one female partner (Big 4 firm);
- UK – two male partners (2 large firms) and three female partners (1 Big 4 firm, 2 large firms); and
- Australia – four male partners (2 Big 4 firms, 2 large firms).

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<sup>5</sup> The on-line questionnaires were completed by members of professional accounting bodies in Australia (ICAA), New Zealand (NZICA), and the United Kingdom (ICAS),

All partners worked full-time except for one female partner in a large UK firm. The average duration of the interviews was 63 minutes, and they ranged from 32 minutes to 90 minutes. The interviews were conducted by three interviewers, and since they were semi-structured in nature they were guided by an interview protocol developed prior to commencement of the interviewing process.<sup>6</sup> Inter alia, one of the objectives of the partner interviews was to explore reasons for a lack of women partners, with a focus on perceived structural barriers and employee preferences.

The second stage of interviews was undertaken in 2012 with 16 women accountants who were employed either as senior managers or directors<sup>7</sup> in large professional accountancy firms in the UK, Australia and New Zealand. The interviewees were identified by snowball sampling (Bryman, 2004) whereby the partners interviewed in the first round of interviews were invited to provide contacts of women in their respective organisations who had reached the level of senior manager or director. In New Zealand, a low response was received from this initial recruitment (i.e. 2 interviewees), and an additional five interviewees were recruited using firms' web pages (3 interviewees) and other partner contacts (2 interviewees). In total, 16 interviews were conducted by the same three interviewers who conducted the first stage interviews. Fourteen of these interviews were conducted face-to-face and two interviews were completed by telephone. The sample composition was as follows:

- New Zealand – seven female senior manager and directors (2 Big 4 firms, 5 large firms);
- UK – four female senior managers and directors (2 Big 4 firms, 2 large firms); and
- Australia – five female senior managers and directors (3 Big 4 firms, 2 large firms).

The employment patterns included both full-time (7 interviewees) and flexible working arrangements (9 interviewees), and the family circumstance included both

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<sup>6</sup> A copy of the interview protocol may be obtained from the corresponding author upon request. The choice aspect of the interview was only one part of the interview protocol and therefore the protocol should be read with this in mind.

<sup>7</sup> There was variation in the titles of positions that interviewees held within different firms. They included senior manager, director, associate director, principal, and accounts director. The interviewers explored the nature of the interviewees' roles in the interview to ensure that they were commensurate with a senior manager and director. We use the terms senior manager and director to simplify the discussion and also to maintain the anonymity of the interviewees.

parents (12 interviewees) and non-parents (4 interviewees). The average duration of the interviews was 50 minutes, and they ranged from 34 minutes to 70 minutes. The interviews were semi-structured in nature and guided by an interview protocol.<sup>8</sup> Their aim was threefold – to collect background career information on the interviewee relating to work history, qualifications and working arrangements; to explore their family background in terms of dependents, support of partner, responsibility for household tasks and planning; and to discuss career experiences, choices, pressures and motivations.

### ***3.2 Reasons Underlying the Interviewee Selection Criterion***

The perceptions of partners regarding work-lifestyle choices of senior manager and directors were initially collected. Partners' perceptions were sought because they are the decision-makers regarding senior promotions and they have the power to influence firm culture and working arrangements. The aim was to compare and contrast their perceptions of women's work-lifestyle choices against the reality of the work-lifestyle choices made by potential partnership candidates to highlight common themes or gaps in perceptions.

The second phase of data collection was restricted to accountants who had reached the position of Senior Manager or Director because, by this stage in their lives when they are aged around 26 years onwards<sup>9</sup>, it is likely that women will have either started to make work-lifestyle choices or will have started to contemplate the choices they may need to make in the foreseeable future (Dambrin and Lambert, 2008a).<sup>10</sup> There is also evidence that women reach these levels at similar rates to men

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<sup>8</sup> A copy of the interview protocol is available upon request.

<sup>9</sup> Whilst promotion practices will differ dependent on different firms, promotion to manager usually happens within 1-3 years after qualifying, therefore in the age range 23-26. Promotion to senior manager usually happens within 3-5 years after qualifying, in the age range 26-28. Many staff do not progress any further than this stage.

<sup>10</sup> For example, in the Gammie et al., (2007) study the average age for women to get married was 26, and the average age of mothers for their first born was 30.

(Morley et al., 2001; Gammie et al., 2007; Whiting et al., 2012) and therefore the blocking point for future progression happens at this juncture.<sup>11</sup>

Large professional accountancy firms provide an ideal empirical setting because they have a very clear hierarchical ladder and partnership route (the “up or out model”) with internal promotion at its core (Dambrin and Lambert, 2008a). Thus, it is easy to identify the obstacles to, and opportunities for, promotion to partner that are available to accountants. Large accounting firms are also an important focus of study because this is where gender inequity remains the greatest (Kinard et al., 1998; Gammie et al., 2007), and there is still some evidence of stereotypical discrimination (Whiting et al., 2012).

The perceptions of both mothers and non-mothers were sought. Whilst there is little dissent in the literature regarding the impact of motherhood on women’s lifestyle choices (Laufer, 2005; Gammie et al., 2007; Chafetz, 1997; Dambrin and Lambert, 2008; Gallhofer et al., 2011), it is of interest to understand whether it is motherhood that underpins the gender disparity at the partnership table in professional accountancy firms. Despite the belief of half of the respondents in the Gallhofer et al, (2011) study that professional accountancy women at the top of their organisations have no family commitments, this may not be reflective of reality. For example, five out of the seven female partners interviewed in the Gammie et al. (2007) study were mothers and the remaining two still had an opportunity to start a family as both were in their early 30s. Mothers therefore do reach partnership level. Non-mothers comprise a significant proportion of females in professional accountancy firms. For example, from the Gammie et al. (2007) study 34 per cent of women, aged 30 and above, employed in professional accountancy firms were childless. What choices have these childless women made or barriers have they encountered, as their careers would not appear to have been hampered by family commitments? Are these women making “choices” in anticipation of future desires or perceived barriers? These women also deserve a voice.

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<sup>11</sup> In fact, it can be argued that it happens from an earlier time in regards to things such as mentoring, choice of speciality, and the receipt of high profile jobs. However, the blocking point becomes pronounced at the senior manager and director level.

This study collects cross-country data in the UK, Australia and New Zealand, countries in which Big Four firms and numerous second-tier (large) firms are present (Gammie et al, 2007; Whiting, 2008a). This facilitates inter-country comparisons. In light of the cultural similarities between the countries, namely; (1) predominantly Anglo in cultural heritage and English as their national language<sup>12</sup>, (2) small power distance, weak uncertainty avoidance, individualist, and masculine (Hofstede, 1980) and (3) strong educational facilities, high levels of human freedom (McMahon, 2013), existence of gender equality legislation and similar approaches to law and accountancy, it is not envisaged that work-lifestyle choices will be dissimilar. Instead, this triangular approach should increase validity of the findings and any generalisations drawn from the findings.

### **3.3 Analysis**

The interviews were analysed using three linked sub-processes of data reduction, data display and conclusion drawing/verification recommended as part of Miles and Huberman' (1994) analytical protocol. Data reduction was undertaken using NVivo software to code the interviews, as well as memo writing by the coder. The memos contained summaries of emerging themes and reflective comments. Both descriptive and pattern coding were used. To minimise bias in the coding process, the descriptive coding schemes were developed prior to the commencement of analysis, while the pattern coding scheme was developed after the first major data collection phase (Miles and Huberman, 1994). Check-coding was used to test the consistency of the coder's work against itself at regular intervals during the process.

Data display was the second sub-process used to analyse the interviews (Miles and Huberman, 1994). Structured data displays were developed via a two-stage iteration. First, two meta-matrices were constructed for the senior manager and director interviewees, and partners. The data included in these displays took the form of short blocks of text, quotations and phrases, and summaries in the researchers' own words. These two interim displays were based on descriptive codes, patterns codes and emerging themes. From these two meta-matrices final display matrices were

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<sup>12</sup> It should be noted that this generalisation ignores the existing indigenous cultures that existed in Australia and New Zealand prior to European settlement.

prepared around preference types, structural constraints, partnership aspirations and work-lifestyle balance. They took the form of role-ordered matrices, in which interviewees' work status (e.g. full-time or flexible) and parenthood status (e.g. mother, non-mother) were used to sort the data. Also, thematic conceptual displays were prepared to compare and contrast the issues emerging from the analysis of data relating to the temporal stability of preference type, preference type and family background, and preference type and career aspirations.

A final research report was drawn from the role-ordered matrices and thematic conceptual matrices. Feedback on the research report was obtained from interviewees to reduce bias and improve reliability (Stake, 1994; Guba, 1981; Miles and Huberman, 1994).

#### **4. Results**

An understanding of the context in which work-lifestyle choices are made by women at the senior manager and director levels within professional accountancy firms is important in understanding these choices. The 16 semi-structured interviews were designed to collect this information and it is presented in section 4.1. following on from this, the work-lifestyle choices and partnership aspirations of the interviewees are highlighted and the influences on these choices (including preferences and structural constraints) are examined in section 4.2 via analysis of the interviews with female senior managers and directors, as well as male and female partners. In section 4.3, the interplay between women's preferences and potential structural constraints to career advancement is investigated to provide insights into whether the work-lifestyle choices highlighted are authentic or constrained.

##### ***4.1 Context of the Work-Life Choices***

From analysis of the senior manager and director interviews, the hierarchical career progression within large professional accountancy firms means that, on average, accountants who are potential partnership candidates will reach the levels of senior manager or director by the time they are thirty. Promotion to these levels signals the prospect of partnership within the next five to seven years. Once at this level, the career progression to partner is dependent upon key factors such as the commitment of the individual to the firm which is often demonstrated by long hours, usually in the

office that are visible to others including partners within the firms.<sup>13</sup> Additionally, individuals at the senior manager and director levels must demonstrate an ability to lead and mentor managers in their teams. However, the acquisition of these skills alone is not sufficient. Key to progression is a business case for partnership. That is, individuals must have a sufficient client base to warrant their admission to partnership.

Against this backdrop of reaching senior management levels within professional accountancy firms, accountants are typically facing some of the most significant changes in their personal lives as they become new parents. For example, nearly half of the women interviewees who had reached the level of senior manager or director (i.e. 7 out of 16) were aged between 30 to 35 years of age, and either had plans to start a family (i.e. 2 interviewees) or had already started a family with children under the age of five years (i.e. 5 interviewees).<sup>14</sup>

The personal and professional impact of children is typically greater for women compared with men. Prior research has found that, on average, women continue to maintain stereotypes relating to the gendered division of household and family caring roles (Barker and Monks, 1998; Anderson-Gough et al., 2005; Gammie et al., 2007; Whiting, 2008a), with the result that women face the challenge of balancing the seemingly incompatible demands of their paid and parental work (Runté and Mills, 2004). These behavioural patterns were evident amongst the 16 interviewees, with two thirds of the women with children (i.e. 8 out of 12 interviewees) describing themselves as the primary care-givers for their children and being responsible for most household chores. The remaining mothers either shared family and household duties evenly with their partners (i.e. 2 out of 12 interviewees), or delegated responsibility for these tasks to their partners (i.e. 2 out of 12 interviewees).

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<sup>13</sup> For example, 5 of the 6 interviewees who aspired to partnership routinely worked between 50 to 60 hours per week. Interestingly, two of these accountants were on flexible working arrangements which should have only committed them to three and four days per week respectively.

<sup>14</sup> The remaining interviewees were aged between 35 to 45 years of age, and of these interviewees two were non-mothers, two had children under the age of five years, three had children under the age of 10 years, and two had teenagers.

The conflict between parental activities and work activities creates significant challenges for women both upon their initial return to work and then over the longer term. Typical of comments made by mothers about their return to work are:

*I struggled a lot coming back coming back the first time, partly because I was out of the workforce for 12 months... And so coming back I struggled big time. I resigned after three, four, five months or something... you know you come back and you are away you're your first-born, so you've got all that. I withdrew my resignation (chuckling) and carried on and just tried to make it work ... this sounds like I'm such a loser. (female, flexible working arrangements (3 days per week) senior manager, Big 4 firm, mother (2 children under 5 years' old), Australia*

The longer-term issues faced by mothers revolve around striking a balance between being the primary care-giver and assuming responsibility for the majority of household tasks, whilst achieving at a high level at work:

*It's a lot of pressure ... I have to run out the door at 5:00 to pick up my kid because his kindy shuts at 5:30pm. And then I have to run and get [name of child] from after school care and bring them home. And then I was getting really grumpy at them because I needed them to be asleep because I had another two or three hours of work to do... And my husband sits there at night watching me work on the laptop and just looks at me going mm ... he goes well what about you and I have some time together? And then we start going at it, ah stop it, leave me alone. ... But at work I am achieving all my goals and they were very shocked that the rest of my life was falling apart because at work it's not. (female, flexible working arrangements (3 days per week, senior manager, Big 4 firm, Senior Manager, Part-time (3 days), mother (2 children < 5 years' old), Australia)*

In summary, there is clearly a clash in the timing of career progression to partner and the commencement of parenthood which is often felt keenly by women who are mothers. On the one hand, the Senior Managers and Directors have typically recently been promoted and their performance at this level is key to laying the foundations for progression (or not) to partner. On the other hand, these accountants



are becoming new parents with the subsequent renegotiation of family dynamics to accommodate all of the associated family commitments and activities. The work-lifestyle choices made at this juncture of their careers will mould the rest of their careers. As one accountant commented:

*And where I am today is a reflection of the choices I made back then definitely.*  
(female, full-time, director, Big 4 firm, mother (3 teenagers), New Zealand).

#### ***4.2 The Work-Lifestyle Choices of Women***

The semi-structured interviews were designed to explore interviewees' work-lifestyle choices, and the influences shaping these choices. The thematic coding results are presented in Table 1. From Table 1, just over half of the women interviewees were engaged in flexible working arrangements (i.e. 9 out of 16 interviewees), which ranged from three working days (5 interviewees) to four working days (4 interviewees) per week. Eight out of these nine interviewees were also mothers. Of the seven women employed on a full-time basis, six were either mothers or planning to start a family within the next one to two years' time. Over one third of women interviewees aspired to becoming partners (i.e. 6 out of 16 interviewees), while the remaining women interviewees were either undecided (i.e. 3 out of 16 interviewees) or had actively ruled out pursuing a partnership position (i.e. 7 out of 16 interviewees).

*(Table 1 – about here)*

While care must be taken about generalisations drawn from the interview analysis, a clear theme found across the three countries is that just over one third of women at the senior manager and director levels aspire to partnership. This evidence reflects the previously documented blocking point in women's career progression to partnership that occurs at the level of senior manager and director in large professional accountancy firms (Morley et al., 2001; Reed, 2003; Gammie et al., 2007; Dambrin and Lambert, 2008, Gammie et al., 2011). The aim of our analysis is to provide further insights into this occupational segregation of women, and the influence of preferences and structural obstacles.

##### ***4.2.1 Women's Work-Lifestyle Preferences***

The interviewees were asked to describe the sociological ideal-type that best described their lifestyle choices – that is, home-centred, adaptive or work-centred.<sup>15</sup> During the course of the interview, the interviewers also identified the most appropriate categorisation of the interviewee. In a minority of cases, there were differences between the classifications assigned by the interviewer and the self-description of the interviewees. Such differences were explored further during the interview until a consensus on classification was reached. From Table 1, the women interviewees were either classified as adaptive or work-centred. We discuss each in turn.

### *Adaptive Preference*

Over three quarters of women interviewees (i.e. 12 out of 16 interviewees) were classified as adaptive. That is, they prefer to combine career and family activities without giving a fixed priority to either. As such, they seek to experience the best of both worlds as they compromise between two conflicting sets of values (Hakim, 2000, 2008). The following extracts illustrate the dual focus on career and lifestyle, and an unwillingness to accord a higher priority to either that characterises adaptive women:

*When I was on maternity leave I was so home-based. I was always going to come back to work but yeah, I was totally committed to home. When I'm here I'm totally committed to here. Well I am kind of adaptive. I do my best to be. I get really annoyed when the kids are sick and I have to go, but if I'm at home I get kind of annoyed as well when I have to do work with the kids... (female, full-time, senior manager, Big 4 firm, mother (2 children < 5 years' old), New Zealand)*

*No. I was never going to be a stay-at-home mum. Absolutely not (laughing), it sounds awful saying that... but on the other hand I think my whole perception changed when I had [name of child]. Because I think previously I was so*

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<sup>15</sup> The basic description provided to interviewees was that an individual with a home-centred work-lifestyle preference prioritised family life and children, an adaptive individual combined both but was not totally committed to career, and a work-centred individual was committed to work and competitive activities in the public sphere.

*career-motivated and so career-focused. I still love my job, and I'm still ambitious, but I'm not prepared to give up my time with [name of child] for my clients.* (female, flexible working arrangements (4 days per week), director, Big 4 firm, mother (1 child < 5 years' old), UK)

A further interesting characteristic of adaptive women is that they can 'drift' into an unplanned career (Hakim, 2000, 2006, p. 208):

*I have always just been interested in the work... So I am not one of these people who does strategies, "I can see myself in this place in 10 years." I am much more of a, "Hey, I am just going to go with the flow." I enjoy it.... I have always been more of a work/life balance type person.* (female, flexible working arrangements, senior manager, large firm, no children, UK).

Three quarters of all adaptive women interviewees, were engaged in flexible working arrangements (i.e. 9 out of 12 interviewees). The main impetus for the choice to change from full-time to flexible working arrangements was family circumstances – that is, children (i.e. 7 out of 9 interviewees), followed by the death of a close family relative (i.e. 2 out of 9 interviewees).<sup>16</sup> This trend is consistent with Hakim's (2008) observation that the majority of women engaged in flexible working have an adaptive preference profile. Interestingly, the remaining 25 per cent of adaptive women interviewees (i.e. 4 out of 12 interviewees) worked on a full-time basis. This finding is consistent with Gallhofer's et al. (2011) observation that 'full-time employment' does not automatically indicate a work-centred individual who is 'committed to work' as suggested by Hakim (2000, p. 153). Similar to the Gallhofer et al. (2011) study, we also found that some of the adaptive women working full-time (i.e. 2 out of 4 interviewees) had made a work-lifestyle choice to reduce their working hours to 45 to 50 hours per week. This is below what is perceived to be the "norm" of 50 to 60 hours for upwardly mobile senior managers and directors in large professional accountancy firms.

There was even significant variation in the work-lifestyle choices of the adaptive women with flexible working arrangements. At one end of the spectrum,

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<sup>16</sup> For one interviewee, both the commencement of a family and the terminal illness of a parent influenced her decision to seek flexible working arrangements.

women working three days per week were classified toward the home-centred end of the adaptive spectrum. However, a common self-criticism of this group was that they would prioritise work commitments over family activities, despite their obvious commitment to family activities by moving to flexible working arrangements:

*I can be totally home oriented, totally. ... I would like to say I'm more home oriented 100% of the time, but I do tend to ... from an internal drive like to do my job well, tend to put work first a lot of the time. Yeah, whether I want to or not. So it's just internal drive that I have to do that and I wish I didn't have that sometimes.* (female, flexible working arrangements (3 days per week), senior manager, Big 4 firm, mother (2 children < 5 years' old), Australia).

In contrast, adaptive women working four days per week tended toward the work-centred end of the adaptive spectrum. It was not uncommon for these women to place their children in day-care facilities for the fifth working day so that they could complete their overtime and not work on weekends or late during weekday evenings:

*If I'm honest, I probably work five days, but I actually do a Monday from the house.... I wouldn't say that I worked 9 to 5 on a Monday, but I do all the things that I just don't get time to do during the working week. ... I put [name of child] into a nursery on Monday. Come in and do my overtime on a Monday, rather than impacting family time evenings and weekends.* (female, flexible working arrangements (4 days per week), director, large firm, mother (1 child < 5 years' old), UK)

Overall, these results support the proposition that the work-lifestyle choices made by women are not always the outcome of a simple choice based on a preference which is suggested by Hakim's classification of women into three broad categories. Rather, the choices made are complex and reflect combinations of attributes of the three categories, with varying priorities accorded to these attributes. Interestingly, we also found that an individual's focus was not fixed and changed over time. In particular, our analysis revealed that as family circumstances changed and children became less dependent, previously home-centred women returned to work. Thus, their profile changed from preferring not to work to a more adaptive focus of wanting to work but not being totally committed to a work career:

*... my youngest went to school and I thought 'I've got all this time on my hands, ... I looked for something part-time time. I didn't want full-time, I only wanted part-time because I wanted to be home for the kids after school. That was really important to me. (female, flexible working arrangements (3 days per week), senior manager, large firm, mother (3 children – 2 teenagers and 1 prepubescent), New Zealand).*

*The opportunity came up and my boss had said to me, you know, "I'd actually really like you to step up to manager. But I'd really like you to be here full-time for that."... Now my youngest son was at school, the other two were nearly teenagers and I sort of thought, 'I'm actually ready to do that.' I really felt in myself I'd put my career on hold to be there for my children in the way, in the way I was. I really felt, 'OK, I don't want to turn this opportunity down and so I think I'm really ready to do that'. (female, full-time, Big 4 firm, mother (3 teenagers), New Zealand).*

### ***Work-Centred Preference***

The remainder of the women interviewees were categorised as being work-centred (i.e. 4 interviewees). They were all employed on a full-time basis, averaged 50 hours per week and fitted in their family life around their work:

*I said, "you know I go days without seeing my son."... So my one thing is that I wanted to spend one afternoon with my son after school so I can go two or three days without seeing him because I know I'll have that... I'll miss [name of child]'s dinner two or three times a week but... I'll have that afternoon ... (female, full-time, director, large firm, mother (1 child < 10 years' old), New Zealand).*

Only one of these women was a mother although two of the remaining three interviewees had plans to start a family within the next two to three years. The non-mother with no plans of parenthood had made the decision as her main priority in life was work. The work-centred women either with a family or planning a family clearly articulated that their work centric focus either had not changed or was not expected to change with the advent of a family. Further, they viewed the existence of a supportive partner to take on the role of primary care-giver to the children as essential to

facilitate their work-centric focus:

*I've already had that conversation with my husband as well in terms of if we have a baby he's going to be the primary carer... I think I have achieved what I've achieved in the area that I've done it in because I've got certain personality traits and I'm not sure that that is 100% aligned with looking after a small child. ... whereas he's a very nurturing man* (female, full-time, director, Big 4 firm, no children, Australia).

*My husband is more flexible. He only effectively works three and a half days a week... he has always been aiming for that, so that when we had a child, he could be more involved ... so that is helpful for saying yes to networking and being able to do a lot of other things. ... If he was full-time in a high powered really, yeah, it would be really hard.* (female, full-time, director, large firm, mother (1 child < 10 years' old), New Zealand).

Interestingly, three women interviewees of whom two were work-centred, observed that in their experience women are more likely to be adaptive and that to be work-oriented is more consistent with being a man.

*And I've had it commented from friends and partners that they see me as quite male in my outlook in the fact that I'm quite career oriented, that I'll put work first and work the long hours and things.* (female, full-time, director, large firm, no children, New Zealand).

These perceptions are consistent with Hakim's (1998, pp. 221-34; 2003, pp. 183-4) observation that the majority of men are work-centred compared to only a minority of women, even in professional occupations such as accountancy. A similar observation was made by one of the interviewees:

*Another friend whose son was at day care with [name of child], they had a second child and she's got quite a high powered, quite a good career but she's leaving, she's backing down a bit because her husband's got one too and she, we were just chatting and she goes 'you can't both...you can't both easily.' You could have if you wanted a nanny but she doesn't ... Yeah, they're family centred, females.* (female, full-time, director, large firm, mother (1 child < 10 years' old), New Zealand).

#### 4.2.2 Women's Partnership Aspirations and Work-Lifestyle Preferences

Unsurprisingly, three out of four work-centred women aspired to partner and the fourth was unsure until she understood the expectations of partner in more detail. This result is consistent with a key tenant of preference theory that in 'the long run, it is work-centred people who are most likely to become high achievers in demanding occupations'; 'At the highest echelons, ability alone is not enough. Long hours of work, motivation and a strong career focus also count heavily' (Hakim, 2008, p. 209, p. 215).

Since Hakim's (2000) longitudinal review of empirical evidence suggests that only a minority of women are work-centred and most are adaptive, a key issue is whether a preference for combining motherhood and work precludes a choice to also aspire to partner. The interview analysis reveals that an adaptive woman's profile is less likely to include partnership aspirations. Only three out of 12 adaptive women interviewees aspired to be partner with another two adaptive interviewees uncertain. The partnership track was unattractive to the adaptive women interviewees for two main reasons. The first obvious drawback was the negative impact of the long hours and networking obligations on family life and children:

*... the partners, they do work longer hours. They might have, you know, a couple of extra weeks' leave a year but, you know, I see that the hours that they put in, I'm not dedicated enough to. To me it's still just a job and it funds my lifestyle. I work to live, not live to work.* (female, flexible working arrangements (3 days per week), large firm, mother (2 children – 1 teenager and 1 < 10 years' old), New Zealand).

*I think it's the sheer number of external engagements, appointments, dinners, breakfasts, seminars, that while I think at director level you can say "I'm sorry, I can't go to that," the expectation for the partners to be there I think is so significant ... Whether I am comfortable with this choice, I think if you'd asked me five years ago I'd have said "No, I want to be a partner and I want to do this." Actually now, when I see the additional hours on top of what I do that they do, then actually I'd rather have the time with [name of child]* (female, flexible working arrangements (4 days per week), director, Big 4 firm, mother (1 child < 5 years' old), UK).

The second drawback perceived by interviewees was that the added work and financial responsibilities of being a partner did not outweigh the benefits of becoming a partner. A contributing factor indicated by all of these interviewees was that their household income was of a sufficiently high level that they did not need a partner's remuneration to live comfortably:

*So for me personally I am choosing not to make partner ... I just don't think I would want to put myself through that added pressure in terms of responsibility and ownership and financial impact if you don't get it right as a partner. (female, flexible working arrangements (3 days per week), senior manager, Big 4 firm, mother (2 children < 5 years' old), Australia).*

*The big carrot these firms hold out is partnership ... but to me it's not a carrot. They just all look ridiculously stressed and the partnership model doesn't appeal to me because I just look at them and go you're not really in control of anything. I feel like they're hamstrung business owners... Yeah so I don't ... doesn't appeal to me ... (female, flexible working arrangements (3 days per week), senior manager, Big 4 firm, mother (2 children < 5 years' old), Australian).*

Interestingly, half of the adaptive women interviewees (i.e. 6 out of 12 interviewees) reported having what they termed "the partnership discussion" with their managing partners – that is, they received clear indications that a partnership for them was possible within the next two to three years. Yet, three of these women actively rejected the choice to pursue a partnership. The following comments capture their response to career progression to partnership:

*I actually said "You know what? I don't think you can be a part-time female partner." Everyone else round the table clearly was male, and you could see the sharp intake of breath of them, "Oh, but you see we can make it work and we can do this." I said "But actually, I'm very successful, I enjoy doing what I do. But that extra piece of committing yourself 100% to the partnership, when you are the primary carer for a preschool child." I've seen female partners who've done it and worked full-time, and not enjoyed any family time, because*



*your phone goes and you are at the beck and call of your clients. Particularly in the Big Four. It's just not something that at the minute I would even consider.* (female, flexible working arrangements (4 days per week), director, Big 4 firm, mother (1 child < 5 years' old), UK).

*So I have actually been since having these very authentic, we call them, real conversations with my colleagues and my boss, they have said, "Oh we really thought you were on the track for partnership you know two or three years down the track." And I just said, "Thank you, that's really nice that you think of me like that but I don't look at you and want to be you.* (female, flexible working arrangements (3 days per week), senior manager, Big 4 firm, mother (2 children < 5 years' old), Australia)

In summary, our analysis suggests that the adaptive interviewees' choice not to pursue partnership reflects their expressed preference to be successful in two areas – public work life and their family life. In also reflects a clear preference not to embark on the partnership track with its associated pressures of responsibility, ownership and financial impact if things go wrong, because this track is incompatible with maintaining their desired work-lifestyle balance.

#### ***4.2.3 Partners' Perceptions of Women's Partnership Aspirations and Work-Lifestyle Preferences***

The semi-structured interviews with male and female partners were designed to explore, inter alia, potential reasons why there are fewer women at partnership levels. The thematic coding results are presented in Table 2.

*(Table 2 – here)*

A key point raised by the partner interviewees was the timing clash between pursuing partnership and pursuing parenthood:

*...Well, I became partner at 32, and when you do start thinking about families? It's exactly that sort of time, so...* (male, full-time, partner, Big 4, father (2 children < 5 years old), New Zealand)

*I think one of the major issues is motherhood, because if you're looking at where someone is in their career; at what stage are they likely to head into partnership which tends to be early 30s, so is that also the family arriving time in a lot of cases? (male, full-time, partner, large firm, father (3 teenagers), New Zealand)*

All 14 of the partner interviewees perceived that this potential clash of priorities requires women who are at the director or senior manager level to make choices about motherhood (whether or not to have children), and the subsequent priorities they attach to their work and private lives. A strong perception was that women exercise personal choice as to how they prioritise these activities:

*...So the biggest issue I see with that is their personal choice, it's not our choice, it's their choice because there's no doubt they've got the ability, they're pretty tough workers, they can handle it, they balance their life pretty well. (male, full-time, partner, large firm, father (2 teenagers), Australia)*

*"I just want to be a stay-at-home mum" is a very different statement to "I couldn't think of anything worse than being a stay-at-home mum"... You can be both but I think the career-driven women are probably more career 65-mum 35, or career 70-mum 30, and the others are mum 90-career 10. It's just an individual type thing... (male, full-time, partner, Big 4, father (2 teenagers), Australia)*

The majority of partners (i.e. 10 out of 14 interviewees) observed that a large proportion of women seek to balance *both* public and private lives at this juncture in their careers, which is consistent with an adaptive profile. A key focus of these women is to be able to participate in family activities surrounding children, which often manifests itself in a move to flexible working arrangements:

*.... We've got a lot of females who get to a certain level and they make the decision that they don't want to progress because they want to have a family and don't want to try and juggle both. We lose quite a few good people who would be potential partnership candidates at some stage in the future at that level. (female, full-time, partner, Big 4, mother (2 children < 10 years old), New Zealand)*

*I think it's really because they choose to get off the bus earlier ... We don't have women coming up because they have all chosen to go part time or just to be with family. It's very much their choice. (male, full-time, partner, large firm, father (2 children), UK)*

A second, more general reason provided by over half of the partners (i.e. 8 out of 14 interviewees) for the absence of women at partner level was that the stresses and obligations of a partner were unattractive to individuals who desired an adaptive work-lifestyle balance. Several partners (i.e. 4 out of 14 interviewees) observed that this trend had emerged over the last 10 years with younger generations of women and men desiring more family time and questioning the work-focussed culture found in the Big Four and large professional accountancy firms.

*Another school of thought is that most women are far too smart to want to become a partner in the firm, and the last thing they want to do is to have something that consumes your life 24/7 and potentially throws you out of balance. (male, full-time, partner, Big 4, father (2 teenagers), Australia)*

*People's worth of life has changed. You know, they want more leisure time and not so much pressure work time. I think people want to make a choice now. It's much more focused on a good life and a reasonable living as opposed to a poor life when you're stuck in the office for 60 hours a week and you don't see the kids. I think that applies to men and women actually. (male, full-time, partner, large firm, father (2 children), UK)*

These partners noted that this work-lifestyle preference was better accommodated by a change in the vertical, “up or out” career paths within the Big Four and large professional accountancy firms over the last 10 years. The senior manager and director levels had become better remunerated, and individuals not aspiring to partner were accepted as stationary at these levels rather than being pressured into leaving. Thus, individuals who sought a more adaptive work-lifestyle balance have more scope to pursue this preference at the senior manager and director levels, and receive adequate remuneration to maintain a comfortable lifestyle.

*I think because the standard of living has increased, there is less push to get to the next level. If you are earning 80K as a manager you are probably fairly comfortably off. Because you are at a better starting point, there isn't the desire to push, push, push. (male, full-time, partner, large firm, father (2 children), UK)*

*Within our director group you will have a band in there who aren't necessarily wanting to be partner. They have earned that position but maybe they don't want to go that bit further, not looking to put their life on the line for the greater good of the business but are nevertheless committed. (male, full-time, partner, large firm, parent (2 children), UK)*

On a similar note, a female partner interviewee observed that increased affluence as well as social change was allowing a new generation of women to pursue their work-lifestyle preferences that may or may not entail seeking a partnership:

*I was of that generation where we wanted to show that we were as good as the men. I took four months maternity leave and was back on a full time basis because I had clients and I felt guilty about leaving my colleagues to try and cope. There were people similar to me doing similar sorts of things at the time but things have changed and most of our females are now coming back very much on a part time basis.... I think it's partly to do with income levels, there isn't the same financial imperative but they don't want to lose their profession. ... Now I don't think they [women] think of themselves as competing gender wise, so there has been social change as well. I think we've gone full cycle from women working to women starting to make more domestic decisions because they can afford to maybe or that's just what they want. Maybe they look at us older ones and think why the hell are they doing that?! (female, full-time, partner, Big 4, parent (1 child), UK)*

#### **4.2.4 Structural Constraints to Career Progression**

Preference theory is not a universal theory but a situated theory since preferences are expressed in a context. Thus, different contextual constraints will likely impact on the possibilities that women have to make work-lifestyle choices (Gallhofer et al., 2011). There are clear contextual constraints on women's career

progression to partnership in professional accountancy firms. In particular, prior research has identified that at a firm-level the requisite long hours and business development requirements, as well as the hierarchical career progression model for partnership pose significant obstacles to women who are also mothers (Grey, 1998; Peetz et al., 2003; Smithson et al., 2004; Anderson-Gough et al., 2005; Gammie et al., 2007; Dambrin and Lamber, 2008; Kumra and Vinnicombe, 2008; Whiting, 2008a; Kornberger et al., 2010; Gallhofer et al., 2011). A further complication that we have previously highlighted is that accountants at the level of senior manager and director are more likely to experience a work-lifestyle conflict because the demands of an expanding career and the commencement of parenthood will likely occur at the same time. This timing conflict is acute for women because, on average, they will experience significant career disruption due to pregnancy and subsequently bearing the greater proportion of parental responsibility (Reed et al., 1994; Barker and Monks, 1998; Anderson-Gough et al., 2005; Gammie et al., 2007; Whiting, 2008a).

Evidence from the interviews with senior managers and directors suggests that rather than developing policies and practices to assist with alleviating these pressures on mothers at their level, additional obstacles are created by some policies and/or practices in large public accountancy firms. For example, several female interviewees reported being sanctioned while pregnant through not receiving high profile clients and being denied internal transfers because they would likely be unreliable and would be going on parental leave:

*...my team's probably 70% women. And, you know, we're deliberately trying to look for guys to come into our team. And, I mean, even though I am a female, you've still got to weigh up, you know, these staff, women are going to have children. And that affects us. And we've got a manager who's currently in [area of specialisation], six months pregnant and wants to come over to our team. Well, why would we take her now? I know it's wrong and I know you can't think like that but it is... (female, full-time, director, large firm, mother (1 child < 10 years' old), New Zealand).*

Another common practice is to reassign a woman's client base while on parental leave. However, upon return to work the woman is not handed back her client base. Instead, she is expected to build a new client base while adjusting to balancing work activities with newly acquired family responsibilities:

*My expectation coming back was that I'd get some of my clients back. I wasn't expecting to get them all back - that would have just been too hard. I mean, our work is relationship-based and there are a lot of changes in a year. However, ... I came back after [name of child] and I didn't have any clients apart from one.* (female, full-time, senior manager, Big 4 firm, mother (2 children < 5 years' old, New Zealand)

Exacerbating this situation, interviewees also reported that some more traditional partners did not give any work to returning mothers:

*I also had the partner not willing to give me work because I've just recently found out that he thinks I should be at home... It's nothing performance-wise, but a traditional view.* (female, full-time, senior manager, Big 4 firm, mother (2 children < 5 years' old), New Zealand)

Similar sanctions for pregnancy and motherhood were documented by Dambrin and Lambert (2008) over four years ago, so it seems that such practices are ongoing in large public accountancy firms.

Another counter-productive policy, if mishandled, is flexible working arrangements. Prima facie, these arrangements provide women with the flexibility to balance the conflict between family responsibilities and career progression. However, what can happen is that the flexible working arrangements result in equivalent full-time hours being worked:

*They've [the partners] got all these pressures because they run their own profit and loss... which means they put a lot of pressure for us to do cheap and the least amount of time on their code. It means you do it at night-time to get the job done to the quality expected. Off the clock type of work... it is accepted work practices... ... so I officially work 30 hours a week but I'd always be working 45, 50 hours a week.* (female, flexible working arrangements (3 days per week), senior manager, Big 4 firm, mother (2 children < 10 years' old), Australia)

Unrealistic and unsustainable workloads for flexible workers are an on-going problem for large public accountancy firms that has previously been highlighted in Dambrin and Lambert (2008) and Anderson-Gough et al. (2005). A flow-on from the significant workload expectations can be the development of new work practices by

women on flexible working arrangements. The majority of interviewees commented that flexible senior managers and directors worked extremely hard with rigid arrival and departure times, and often forewent office networking in order to complete tasks. These work practices are not conducive to raising an accountant's profile in preparation for promotion to partner. They also lead to resentment amongst colleagues due to having to pick up the perceived slack from "part-time" employees, and the perception that "part-time" employees receive underserved promotions compared with people who were not similarly working long hours:

*Even within our team there was a lot of almost resentment when people have progressed at the same time. So for example I work full time and I work all the hours God sends to do stuff. Someone else goes home because they've got to pick kids up, very important, I don't want you to think that I'm anti-kids or anything. That you're compared with people that are doing half as much work and then they play the, "I'm a mum card, I can't work on the weekend", and you get left with all the work... They don't work school holidays... There's all sorts of good stuff that I'm sure I'm missing out on 'cause I don't have kids.*  
(female, full-time, director, Big 4 firm, no children, Australia)

Another significant issue with flexible working arrangements is that they give rise to negative perceptions of 'part-time' employees as being uncommitted to the firm, unavailable to satisfactorily meet the needs of clients, unable to undertake much business development and therefore not suitable for partnership. In some large firms, the terms "part-time" and "flexible" were used in a discriminatory sense since they were invariably associated with mothers who "had to leave early for the school run". This places pressure on women who are on flexible working arrangements since they have gone from being viewed as high achievers on the fast track for promotion to "part-time" employees who had to somehow be accommodated within the firm:

*... it's just that my life choice is that I have to go home and pick up the kids and look after them for two days a week. But that makes me no less a person to you."* (female, flexible working arrangements (3 days per week), senior manager, large firm, mother (2 children < 5 years' old), UK)

*It almost as though I was on track for director before I had the kids and then when I came back less than full-time it was more like – that's how it felt anyway, "We don't know what we'll do with [name of interviewee] now she's back." (female, full-time, director, Big 4 firm, mother (2 children < 10 years' old), UK)*

*... it's been a bit of a struggle, just in terms of I thought I was constantly the one saying "Sorry, I don't work on Monday; sorry, I don't work on Monday; sorry, I don't work on Monday."... I actually said to [name of partner], "You're making me feel like a non-team player, because you're constantly arranging things and I'm constantly having to say 'I don't work on Monday.' You're making me feel that I'm not contributing to the team." (female, flexible working arrangements (4 days per week), director, Big 4 firm, mother (1 child < 5 years' old), UK)*

Interestingly, during a recent economic downturn, one woman interviewee who worked full-time and had no children felt pressured into going to a part-time basis simply because of her gender:

*I went through a spell of having about four months with hardly any work to do and I was asked to take some unpaid leave and go part-time. And there are the guys in the organisation who are in exactly the same position and they haven't been asked to go part-time... And I have realised that nobody else was asked to do it. I think it was because I am female.... I can't see any reason why the guy whose productivity which is as low as mine wasn't asked to do the same thing. (female, full-time, director, large firm, no children, New Zealand).*

Directly contradicting this experience, another woman interviewee perceived the negativity surrounding flexible working arrangements was not gender related. This interviewee went on to explain that it is the divide between flexible working arrangements and full-time people, and not male and female, that has recently become critical to career progress:



*I'm really seeing the divide now between like say not just male and female, it's are you a flexible worker or not... And whether you're male or female is almost being overlooked. ... But it's definitely been ingrained in my mind that no-one would get promoted past a certain level if you worked part time. (female, full-time, director, Big 4 firm, no children, Australia)*

However, since the vast majority of flexible working arrangements are undertaken by women, it is difficult to separate the two.

#### **4.2.4 Partners' Perceptions of Structural Constraints to Career Progression**

The perception of the majority of partners (i.e. 9 out of 14 interviewees) was that decision-makers in large and Big Four professional accountancy firms are sensitive to the small number of female partners relative to male partners, and are working on initiatives to address this imbalance:

*[Name of Big 4 firm] is definitely the most forward-looking organisation I've ever worked for. We're a little bit politically correct at the moment, but people are genuinely trying to do the right thing and trying to have an inclusive and diverse workforce, and also partnership, and we're only so far along that road now. (male, full-time, partner, Big 4, parent (2 teenagers), Australia)*

Despite this awareness, evidence from the partner interviews suggests that significant obstacles to the progression of women to partnership still exist within large professional accountancy firms. From Table 2, several partner interviewees (i.e. 3 out of 14 interviewees) observed that sanctions for pregnancy and motherhood existed within their firms. In particular, they highlighted the reassignment of clients while women were on parental leave which makes the return to work difficult, and pregnancy (or the prospect of pregnancy) resulting in women being passed over for work and promotion:

*So at the stage of senior manager, we are looking for future potential partners, then, if somebody is going to have kids.....well.....if you have two people sitting there, one who is female and thinking about having a family and one is a bloke, absolutely equal skills, you would always go for the bloke because being a partner is all about relationships and dealing with your clients and being there but if somebody is having to take time off then someone else has to*

*deal with the client. I can't see how you can ever get over that...* (male, full-time, partner, large firm, father (2 children), UK)

Interestingly, none of the 14 partner interviewees saw this as an issue to be addressed within their firms. Instead, one female partner and mother of two children suggested a coping strategy that had been effective for her – to continue to work while on parental leave to retain your client base:

*The first time I was pregnant I was in the process of becoming a partner, so I was back fairly soon afterwards and then the second time it was actually my decision to keep working from home ... because the first time it was actually harder to then try and get up to speed with everything and keep that relationship going with my clients when I was off for three months. It was actually almost more work when I came back, that you're starting from scratch again.* (female, full-time, partner, Big 4, mother (2 children < 5 years' old), New Zealand)

The partner analysis results revealed firms' management of flexible working arrangements as another significant structural constraint to women's progression to partnership. In particular, there is evidence that these working arrangements are managed so that individuals will often mimic full-time employees in terms of the expected quantum of hours and the expected flexibility to meet with clients on demand:

*I know of one part-time lady with a kid, she's just gone back to full-time for various reasons, but one of the main ones saying that her part-time became full-time anyway, so she might as well get paid to go fulltime.* (male, full-time, partner, Big 4, father (2 teenagers), Australia)

*And, to be honest, I've been told by the other partners that one of my things is to try and be a role model for the female staff coming through, and in some ways I question that ... They say "Well you managed very well managing your client base when you were working from home," but we still had the nanny coming in each day, so if I had to do something for a client I could leave the children and go and spend an hour.* (female, full-time, partner, Big 4, mother (2 children < 5 years' old), New Zealand).

However, unlike the senior manager and director interviewees, the majority of partners (i.e. 9 out of 14 interviewees) did not perceive these demands as problematic and in fact, appeared to expect this level of commitment. The following comment is characteristic of these partners' negative attitude to flexible working arrangements:

*I don't think it (flexible working arrangements) works from an operational point of view. Because I think that not being here part of the time just throws the business off course. Senior Managers who are part-time won't do stuff, "I've got to go it's half past two", but you've not finished what you need to finish and the clients expecting it. We need to finish so someone else has to step in... This drives me insane, I can only see you till 1 o'clock but, "I need to go because I've got to pick the kids up". Well that's not my problem. (male, full-time, partner, large firm, parent (2 children, UK)*

Further, these nine partner interviewees were very clear that individuals on flexible working arrangements involving less than four days per week would struggle and likely fail to make partner.

*I really think that if the 11 of us partners sat around the table today, I am quite sure that we wouldn't go for somebody who worked part time. But it does very much depend on the person and the circumstances, you had me and I wasn't prepared to work full time and they think they knew I was going to do a fairly good job and I was committed, even when I worked 3 days a week I often did things on Thursdays and Tuesdays, so it depends on the person. (female, part-time, partner, large firm, mother (1 child < 10 years' old), UK)*

*... I think it's pretty hard to be a part-time partner in a CA firm because clients need things at certain times. If you're trying to do it three days a week it would be very difficult... I think people decide that it's full-time or nothing and then make that decision that they don't want to go through to partnership because they just can't see it working or they want to spend more time with the family. (female, full-time, partner, Big 4, mother (2 children < 10 years' old), New Zealand)*

*... we just don't have part-time partners really, that's the bottom line... Yes, we struggle with that big time. We've got a part-time principal but we see that as an interim measure, if they want to step to partner they have to go full-time.* (male, full-time, partner, large firm, father (2 teenagers), Australia).

These negative attitudes toward flexible working arrangements were not held by all partner interviewees. Three out of the 14 partner interviewees recognised that generational change was resulting in more demand for flexible working arrangements by potential partners and a greater acceptance of these arrangements by existing partners. These partners perceived that professional accountancy firms needed to adapt to the concept of flexible working arrangements because of the reality that senior women within the firms may wish to have children:

*We've changed bringing in part-time opportunities to keep people in the business. So when senior managers, managers, have come to us and said, "Look you know I need to work part-time, look after the kids," we've allowed it, and we've given them portfolios where it works. Why is it the way it is? I think it's just human reality – females have babies* (male, full-time, partner, Big 4, father (2 children < 5 years' old), New Zealand)

Overall, the analysis reveals that the management of flexible working arrangements within large professional accountancy firms is an ongoing and significant structural constraint to women's progression to partnership. On the one hand, the female senior manager and director interviewees identified unrealistic workloads, resentment of co-workers, and the negative attitudes by senior decision-makers within firms toward "part-time" and therefore "uncommitted" flexible workers as major issues for them. On the other hand, the majority of partners did not perceive these concerns as an issue, and reinforced their expectations of the need for flexible workers to mimic full-time employees in terms of hours and flexibility. Similarly, while at least some of the partner interviewees were aware of the sanctions for pregnancy and motherhood imposed within their firms, none perceived the need to develop policies to minimise these pressures on new mothers at senior levels within their firms.

### ***4.3 The Interplay Between Women's Preferences and Structural Constraints – Constrained Choices or Authentic Choices?***

The combined interview analysis results suggest that a challenging time in women's professional and personal lives – the attainment of senior manager or director while managing a family – can be made more difficult by short-term, firm-level policies that include sanctions for pregnancy and parental leave. There are also longer term firm-level policies that exacerbate the conflict between work and lifestyle activities. Of particular note, is the management of flexible working arrangements by partners that results in unrealistic expectations of the output from women on such working arrangements.

Within this context, we find evidence of distinctive work-lifestyle preference profiles amongst the women interviewees that are characterised by a different emphasis on activities related to children and family life, and employment and competitive activities in the public sphere. The three preference profiles we identify relate to the three broad categories of work-centred, adaptive and home-centred preferences types identified by Hakim (2000, 2004, 2006, 2008). Thus, our results suggest that preference theory is a useful lens through which to view women's work-lifestyle choices within public accountancy.

We concur with Gallhofer et al. (2011, p. 465) that work-lifestyle choices are the outcome of 'preferences mediated by a complex context in which they are imbedded'. That is, we find considerable variation even *within* the three broad categories of home-centred, work-centred and adaptive, and we also found that lifestyle preference can change over time. There were two temporal changes observed. The first related to home-centred women whose family responsibilities had diminished through a growing independence of their children as they completed their schooling and embarked on their own professions. These women chose to return to work on a flexible basis to fill the void of family responsibilities with work activities – that is, they wanted to combine family activities with work activities as so developed an adaptive preference profile. The second related to adaptive women whose family responsibilities had also diminished over time. In these cases, the women had become more work-centric and re-entered the partnership track at a later date. For example, a female partner interviewee observed:

*The partnership thing usually happens around early 30s but it can happen for someone in their 40s. ... we've got a female audit partner who had three daughters who were teenagers when she became partner. She's done it that way ... she's worked for the firm for 25 years, had a lot of time off when her children were younger, spent time with them and then came back and focused on her career and she would be in her mid to late 40s now. (female, full-time, partner, Big 4, parent (2 children < 5 years' old), New Zealand)*

Therefore, our results highlight two competing forces shaping the work-lifestyle choices of women that lead to the occupational segregation of women at the level of senior manager and director. On the one hand, we find evidence of continuing organisational obstacles to women's career progression to partnership within large professional accountancy firms. On the other hand, our evidence suggests that women articulate and demonstrate through their choices, distinct preferences regarding the prioritisation of work and family activities. The key issue is whether the work-lifestyle choices made are authentic choices shaped by contextual factors that are made by women empowered by choice, or whether they are heavily constrained "choices" mandated largely by structural obstacles to combining family activities and career progression. We consider work-centred and adaptive women in turn.

The four work-centred women interviewees from the ranks of senior managers and directors were on the career 'fast-track', aspired to be a partner and in two out of four cases had already had the "partnership discussion" with senior partners within their firms. The semi-structured interviews were designed to explore with the interviewees whether their career aspirations were a result of satisficing, or whether they reflected desirable goals to which they strived. In all cases, the work-centred women perceived that they were not satisficing their career goals. In three out of four cases, they had supportive spouses who were the primary care-givers for children (or nominated as primary care-givers in the future). Overall, our results suggest that the four work-centred women were genuinely satisfied with their work-lifestyle choices. Key to their satisfaction is a work-lifestyle balance that sees the seamless merging of work and lifestyle activities made possible by having some flexibility in the work life:

*My calendar has as much personal stuff in it as it has work but that helps people here know what I am up to as well... I don't keep it a secret at all.*

*That's what I like about flexibility is that it has sort of merged my work and home together and I quite like that.* (female, flexible working arrangements (4 days per week), senior manager, large firm, mother (2 children < 10 years' old), New Zealand)

However, this is not to say that these choices are without acknowledged costs. These women were in fact cognisant of the costs of their work-centred choices, but their internal desire to achieve their work-centred goals generally overrode these costs:

*... at the moment I've got a goal in my mind and on that basis the balance part that I'm giving up is worth it. I have certainly sometimes wavered on what that goal is and whether it is all worth it, then I would love to have more of a work-life balance.... But what I've realised that's important to me is to be the best I can... at the moment I am working towards putting the right things in place to be a partner with [name of firm].* (female, full-time, director, Big 4 firm, no children, Australia)

Overall, the evidence is consistent with work-oriented women making choices that provide them with a satisfactory work-lifestyle balance. These choices are coloured by contextual factors but not necessarily constrained.

The 12 adaptive women interviewees who were senior managers or directors exhibited the greatest variation in the weighting assigned to work activities and family activities. For example, three of these women worked full-time while the remaining nine worked under flexible arrangements of between three to four days per week. Of the 12 interviewees, three held partnership aspirations, two were uncertain and the remaining seven explicitly ruled out this possibility at their present stage in life. Despite this diversity these women had two characteristics in common. Firstly, nearly all had children (i.e. 11 out of 12 interviewees) and of these eight were the primary care-givers while the remaining three mothers shared family responsibilities equally with their spouse. Secondly, the majority of these women have joined the so-called 'mummy career track' (Dambrin and Lambert, 2008) – that is, seven had no aspiration to seek promotion above their current level of senior manager or director, one woman had resigned to work in industry, and another was considering leaving professional accountancy to start her own business.

From the interview analysis, it was clear that the adaptive women interviewees wished to succeed in motherhood *and* career, and a perceived failure at either caused

genuine distress. Many interviewees highlighted that this pressure to perform in both spheres was largely internal. A key aspect of accommodating their desire to participate in family and work activities was the availability of flexible working arrangements. All of the adaptive interviewees participating in flexible working arrangements (i.e. 9 out of 12 interviewees) highlighted that it was their choice to move to these working arrangements:

*I just feel sorry for people who are not in the position to be able make the choice to go to part-time. I was in the position, you know, that I could make the choice but it was still, financially it wasn't easy but I could make that choice and I'm really glad I did.* (female, flexible working arrangements (3 days per week), senior manager, large firm, mother (2 teenagers), New Zealand)

*One hundred per cent, I really believe it's personal choice. The firms are so good at providing options and being flexible. In my experience it is because we do have a lot more choice than the generation before us or the one before that to be able to choose.* (female, flexible working arrangement (4 days per week), director, Big 4 firm, mother (1 child < 5 years' old), Australia)

The partner interviewees also strongly endorsed the element of personal choice for women moving to flexible working arrangements.

A second clear choice expressed by eight of the nine adaptive women interviewees participating in flexible working arrangements was that they did not intend to pursue a partnership. The partnership track was unattractive to them for two main reasons. The first obvious drawback was the negative impact of the long hours and networking obligations on family life and children. The second drawback was that the stresses and strains of being a partner were perceived to outweigh any benefits of becoming a partner. This was particularly the case because all of these interviewees indicated that finances were not dictating their choices to become or not to become partners. This result is consistent with Hakim's (2000, 2008) contention that in affluent modern societies attitudes, values and personal preferences are playing an increasing role in the life-style choices of employees.

The expressed preference of women not to pursue partnership was also observed by partners as an emerging trend over the last decade. The partner



interviewees variously attributed it to the development of well-remunerated senior manager and director levels as a career destination, growing affluence levels making the pursuit of desired work-lifestyle preferences possible, and a generational shift in expectations of a more balanced work-lifestyle mix.

Overall, our analysis shows that the nine adaptive women interviewees participating in flexible working arrangements were the worst 'fit' with the operational and promotional models in large professional accountancy firms. On the positive side, flexible working initiatives provide the potential to accommodate their dual focus on work and family activities. Also, both partners and senior manager and director interviewees were in unison that women embarking on this 'mummy track' did so as the expression of an authentic choice. That is, these choices reflect their preferences regarding family and work activities.

On the negative side, the choices of the adaptive women interviewees are coloured, at least in part, by the context of their work environment and in particular the structural constraints. Our analysis highlights that at a critical juncture in both their professional and private lives, there are practices and attitudes in place within professional accountancy firms that are counterproductive to retaining these women as potential partners. There was clear evidence that a significant proportion of clients who were handed over to other senior managers, director and partners during a new mother's absence were not returned when parental leave ended. This is a counterproductive policy that serves to add to the pressures already on adaptive women on flexible working arrangements, and at the very least slows down their progression to partnership. Additionally, there was evidence that unless mothers on flexible working arrangements were prepared to act as though employed on a full-time basis – that is, working comparable hours and being on call every day of the working week – the partners as gate keepers to promotion did not rate their chances of progression to partnership as high.

Thus, our results suggest that women may enter the mummy track as an authentic choice to satisfy an adaptive work-lifestyle preference. However, their potential exclusion from partnership due to structural constraints is not necessarily an actively sort after aspect of this expressed work-lifestyle preference:

*That's right. My career stalled and I've always had this awful feeling about what I've done to my career by having children. It bugs me a lot. So, with*

*[name of child], my first, taking that whole year off just really, really did impact on my progression. I mean, I expected it to but I think it had more of an impact than just the one year.* (female, full-time, senior manager, Big 4 firm, mother (2 children < 5 years' old), New Zealand)

*I am pretty sure it [flexible working arrangements] slowed my career down. Yeah, it has and I have been told that really. But I know, I know for a fact but that is a choice I made.* (female, full-time, director, Big 4 firm, mother (3 teenagers), New Zealand)

### **5. Concluding Comments**

Our analysis suggests that women at the level of senior manager and director are motivated to make work-lifestyle choices based on their preferences, and have the capacity to do so because they live in affluent Western countries. There are two main implications for the career progression of women to partnership.

Firstly, an appreciation of the relevance of preference theory can guide the development of human resources policies in large professional accountancy firms. The interview analysis suggests that adaptive women at the senior manager and director levels are more likely to move onto the 'mummy career track' and not find their way back to the partnership route. For adaptive women at the home-centred end of the range, the 'mummy track' career choice seemed to suit their longer-term personal and professional preferences. However, there is evidence that adaptive women toward the work-centred end of the adaptive range, entertained thoughts of returning to the partnership track as family activities and responsibilities reduced. In fact, several partner interviewees flagged this career path as a demonstrated promotion path within their firms. Interestingly, Hakim's (2000) analysis suggests that adaptive women are 'very responsive to government social policy, employment policy, equal opportunities policy/propaganda, economic cycle/recession/growth etc' (Hakim, 2008, p. 208). Thus, it is not inconceivable that if large public accountancy firms better managed firm-level structural obstacles to women's career progression to partnership, greater proportions of adaptive women may arrive at partnership, albeit a little later in life.

One structural obstacle to be addressed is sanctions imposed on pregnant

women. These sanctions include the permanent reassignment of hard-fought client bases while women are on parental leave, and the failure of partners to give significant work to pregnant women or new mothers returning from leave. A second area for improvement is in the overall management of flexible work arrangements, particularly the assignment of appropriate workloads to women on flexible working arrangements, with commensurate expectations about their capacity to be available and on call for clients. Additionally, our analysis highlights the potential value of proactive initiatives aimed at reigniting partnership aspirations of adaptive women, and reducing any ageism surrounding partnership. Such initiatives might focus on assisting these women to reconnect with business development activities and allowing them access to higher profile clients.

A second major implication is that our evidence is consistent with a developing body of evidence (e.g. Hunt, 2002; Charles and Grusky, 2004; Hakim 2004; Jacobs and Gerson, 2004) suggesting that family-friendly policies *reduce* gender equality in the workforce. Researchers such as Albrecht et al. (2003) and Henrekson and Dreber (2004) and Hakim (2008) point to a relatively larger glass ceiling problem in countries such as Sweden which have generous family-friendly policies compared to countries with fewer family friendly policies as evidence. In a similar vein, our analysis shows that flexible work arrangements are attractive to adaptive women because they are able to combine paid jobs with family work. However, it seems that a proportion of these women will also choose to stay on this ‘mummy track’ because it suits their work-lifestyle preferences. Thus, these family-friendly policies will likely not encourage adaptive women to reach partnership levels in the same proportions as men.

Whilst it is confronting to suggest that family friendly policies will not result in gender equality at the partnership level in large public accountancy firms, these findings are not necessarily negative. In a similar vein to Gallhofer et al. (2011), our results suggest that family-friendly policies such as flexible working arrangements allow choice about work-lifestyle balance and so empower women. Ultimately, it may very well not be equal numbers of men and women at the upper echelons of professional accountancy firms that signals the empowerment of women within the profession. Rather, it may be reflected by the satisfaction that women have to choose work-lifestyle balances that truly reflect their preferences.

A large focus of this paper has been on the career progression of women who are mothers. Our analysis also gives voice to women without children. We find evidence of adaptive and work-centred preference profiles amongst these groups, and that their preferences are reflected in work-lifestyle choices. Non-mothers face the same pressures for attaining a work-lifestyle balance as mothers. However, they do not have to overcome the career obstacles associated with sanctions for pregnancy. Interestingly, there was some evidence that a non-mother had been steered into flexible working arrangements during an economic downturn simply because of her gender.

Finally, our study has illustrated the applicability of preference theory in building an understanding of work-lifestyle choices and their role in career progression within large public accountancy firms. This relevance held for women with or without children, working full-time or participating in flexible working arrangements, who were located in three different geographical locations – Australia, New Zealand and the United Kingdom. The study also highlighted the importance of understanding the interaction between preferences and their context. Future research might focus the applicability of Hakim's (2000, 2008) preference theory to males within professional accountancy firms, and whether they experience similar interactions between work-lifestyle preferences and their context to those documented in this paper.

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**Table 1.** Results of thematic coding of work-lifestyle preferences of women interviewees at manager or director levels within large professional accountancy firms<sup>1</sup> (n=16 women senior manager and director interviewees)

	Full-time (n=7)		Flexible working arrangements (n=9)		Total
	Mothers (n=4)	Non-mothers (n=3)	Mothers (n=8)	Non-mothers (n=1)	
<b>Partnership aspirations?</b>					
<i>Yes</i>	3	2	1	---	6
<i>No</i>	---	---	6	1	7
<i>Undecided</i>	1	1	1	---	<u>3</u>
					<u>16</u>
<b>Preference type</b>					
<i>Work-centred</i>	1	3	---	---	4
<i>Adaptive</i>	3	---	8	1	12
<i>Home-centred</i>	---	---	---	---	<u>0</u>
					<u>16</u>
<b>Happy with work-lifestyle balance?</b>					
<i>Yes</i>	3	3	7	1	14
<i>No</i>	1	---	1	---	2
<i>Undecided</i>	---	---	---	---	<u>0</u>
					<u>16</u>

<sup>1</sup> Large professional accountancy firms are defined as either Big 4 firms, or firms with greater than 10 partners.

**Table 2.** Results of thematic coding of potential reasons why there are fewer women at partnership levels within large professional accountancy firms<sup>1</sup> (n=14 men and women partner interviewees)

	N
<b><i>Reasons explicitly discussed by partners:</i></b>	
Concurrent timing of motherhood and partnership commitment	14
Work-lifestyle preference of women to balance both public and private lives	10
Sanctions for pregnancy and motherhood in professional accountancy firms	3
<b><i>Reasons implicitly revealed by partners:</i></b>	
Perception that sanctions for pregnancy and motherhood do not need to be addressed within firms	0
Perception that for individuals on flexible working arrangements to progress to partner, it was highly desirable to mimic full-time employees in terms of the quantum of hours worked and the flexibility to meet with clients on demand	9

<sup>1</sup> Large professional accountancy firms are defined as either Big 4 firms, or firms with greater than 10 partners.